



New Orleans Chapter **Le Journal de Nouvelle Orleans**

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December 2007

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AGA serves government accountability professionals by providing quality education, fostering professional development and certification, and supporting standards and research to advance government accountability.



The New Orleans Chapter of AGA will hold it's annual Christmas party Friday, December 7 at Green Acres Country Club, 5000 West Napoleon Ave., Metairie, LA. - 7pm to 10pm (or 11:00pm)

Cost is free to members and \$25 for guests.

AGA will provide food, liquor, beer, wine and a DJ.

Hope to see you there.

Please RSVP to Marcy Herringshaw at marcele.herringshaw@usda.gov (504-426-5114) and pay in advance to Gary Millet gary.millet@usda.gov (504-426-0162).

To mail a payment, send to:

AGA

Attention: Gary Millet; P.O. Box 29186; New Orleans, LA 70189

PRESIDENT'S MESSAGE

It is hard to believe that the Chapter Year is almost half over. Time flies when you're having fun. I sincerely appreciate the large turnout that we had at our November meeting. I hope that this will continue for all of our future meetings. It was wonderful seeing everyone at the meeting. I'm sure you will agree that the speaker was excellent and the opportunity to network with our fellow members was beneficial.

Our January meeting will be at the National Finance Center. I hope that we will again have an excellent turnout because I know that we will have another timely and excellent presentation. In the meantime, I hope that all of you will join me at our Holiday Party on December 7, 2007 at the Green Acres Country Club in Metairie, LA at the corner of Transcontinental Drive and West Napoleon Avenue.

I hope that you, your family, and your friends have a wonderful Holiday Season. I wish you a Very Merry Christmas, a Happy Chanukah, a Happy Holiday Season, and a Happy New Year.



Clyde G. McShan, II
Chapter President

COMMUNITY SERVICE

Happy Holidays To All!

As we enter this season of giving, please do not forget those less fortunate --- bring your non-perishable food donations and/or cash or checks made out to Second Harvest to the Christmas Party on Friday evening. I am also continuing to collect used cell phones (& associated accessories, if available) for donation to the Metropolitan Center for Women & Children.

If you are unable to attend the Christmas Party your donations can still be included --- just drop them off with the following elves who have graciously volunteered their locations as Community Service drop off points at the NFC: Jill Byrd, Pam Lincoln, and Marcie Tureaud -- all are located in Building 350: Jill, 2nd floor, post J-41; Pam, 1st floor, post P-45; and, Marcie, 2nd floor, post H-40. Thank you ladies!

Thank you in advance for your support of these community service projects!

Amanda L. Green, CGFM
University of New Orleans
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504.280.7333 (Voice)
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<p>MEMBER ACCOMPLISHMENTS AND NEWS</p>

Please share news about yourself or other AGA members. Contact Godwin Ndukwe at godwinnola@aol.com

AGA'S NEW ORLEANS CHAPTER MEETINGS (TENTATIVE)
2007-2008

DATE	TIME	PLACE	SPEAKER
December 7, 2007	7:00 P.M.	Green Acres Country Club 5000 W. Napoleon Ave. Metairie, LA	Christmas Party
January 17, 2008	11:30 A.M.	National Finance Center East Side Cafeteria 13,800 Old Gentilly Road New Orleans, LA	Internal Revenue Service – Tax Update
February 21, 2008	5:30 P.M.	Cannon's Restaurant 4141 St. Charles Ave. New Orleans, LA	Jim Incaprera, Internal Audit Manager, Iberia Bank – Investigating and Prosecuting Fraud & Embezzlement
March 20, 2008	5:30 P.M.	Five Happiness Restaurant 3605 S. Carrollton Ave. New Orleans, LA	Joint Meeting with American Society of Women Accountants
April 17, 2008	5:30 P.M.	Bull's Corner 1036 W. Airline Hwy. LaPlace, LA	Joint Meeting with Baton Rouge AGA Chapter, Richard L. Fair, CGFM, State Auditor, State of New Jersey, AGA's National President – AGA Update
May 30, 2008 (Final Date Depends on Team Schedule)	5:30 P.M.	Zephyr Stadium 6000 Airline Drive Metairie, LA	Chapter Awards Ceremony

EDUCATION OPPORTUNITIES

AGA'S NEW ORLEANS CHAPTER EDUCATION EVENTS **2007-2008**

DATE	TIME	PLACE	TOPIC
December 12, 2007	1:00 P.M. – 3:00 P.M	National Finance Center 13.800 Old Gentilly Road New Orleans, La	Anatomy of Fraud: Case Examples of Greed, Collusion, and Override of Controls
February 6, 2008	1:00 P.M. – 3:00 P.M	National Finance Center 13.800 Old Gentilly Road New Orleans, La	Internal Controls
May 7, 2008	1:00 P.M. – 3:00 P.M	National Finance Center 13.800 Old Gentilly Road New Orleans, La	Ethics
Spring, 2008	TBD	TBD	TBD

ASSOCIATION of GOVERNMENT ACCOUNTANTS AUDIO CONFERENCE

Anatomy of Fraud: Case Examples of Greed, Collusion and Override of Controls

2 CPE Hours Available!

Location: NASA Auditorium

When: Wednesday, December 12, 2007

Time: 1:00 PM - 2:50 PM CST

Cost: \$30 (members) \$50 (non-members)

AGA, in conjunction with the National Association of State Auditors, Comptrollers and Treasurers (NASACT) and the Association of Local Government Auditors (ALGA), is pleased to announce a new and increasingly important topic to our audio conference schedule – cases of public and private fraud that will baffle your imagination.

Are you interested in exploring the cause of various frauds and hearing approaches to increase the auditors' ability to detect fraud? The Government Auditing Standards and SAS 99 each make it clear that auditors have an affirmative obligation to search for fraud within the scope of audit

engagements. Are you doing enough to meet these auditing standards? Included in this audio conference will be some remarkable work that uncovered major fraud in government, the private sector and not-for-profit organizations. The presenters will also analyze the reason auditors failed to uncover the frauds in other instances. In some of these cases, auditors actually went to jail because they failed to meet the standards of the auditing profession. Find out about the fraudsters who would steal from the dead and those who would steal from kids. Find out about the dentist who billed for 900 procedures a day! Thieves think differently than honest auditors. Increase your understanding of how fraud occurs and how you can better detect it from experienced practitioners.

To share their expertise in identifying and reporting fraud and the underlying internal control breakdowns are David L. Cotton, CGFM, CFE, CPA, Chairman of Cotton & Co.; and David R. Hancox, CGFM, CIA, Director in the Division of State Government Accountability, Office of the New York State Comptroller.

Please join us for two hours of lively discussion about this important and timely topic. In addition to the speakers' commentary, there will be approximately 20 minutes for Q & A so that the participants can ask the speaker questions and share their own experiences.

Please call Marcie Tureaud, (6-5367) or Gary Millet (6-0168) if you have any questions and/or concerns

AGA NEWS

Member-Get-A-Member “We Have a Dream” Recruitment Campaign Well Under Way

As we move through the month of November, many of our members are making moves to sponsor new recruits and win some dream prizes. **Lori Hendon, CPA**, Idaho Centennial Chapter, is in the lead with **21 new recruits**. Second place is a tie among **Stephanie Paschel**, Cleveland Chapter, **Emelda Lowi-Teng**, Sacramento Chapter, and **Jason Arrington, CPA, CFE**, Dallas Chapter, each with **15 new recruits**. Have you made a new recruit yet? If not, now is the perfect time to get in the race.

Every AGA member is challenged to recruit at least one new member before the close of the membership year, April 30, 2008. Recruiting is easy and fun—you probably already do it. Just share your AGA excitement with a co-worker. A little excitement goes a long way.

We have made it so simple to participate!

- Download a membership application.
- Print your name on the 'Sponsor's Name' line on the application to receive credit when your recruits join.
- Follow up with those individuals that you asked to join.

Visit AGA's website for all of the details, including prize information. The 2007-2008 Recruitment Campaign runs through **April 30, 2008**.

2008 PDC Hotel Now Accepting Reservations

It's time to look ahead to PDC 2008. Next year's conference will take place July 27 – 30 at the Atlanta Marriott Marquis.

The room rate is \$129 (plus tax). Rates are only guaranteed until July 6, 2008, *or until the block is sold out*. Reservations received after the block has been filled will be made on a space-available basis and may be subject to higher rates. We encourage you to make your reservations early for the best price and availability.

To make a reservation, please call the hotel at 888.829.1396 and mention you are attending the “AGA PDC” to receive the discounted rate. A credit card is required to guarantee the reservation. Or, for your convenience, [you may also reserve a room online](#).



Take the CGFM Examinations Before the NLC

AGA is once again offering a great opportunity to take the CGFM Examinations and earn your CGFM before the Sixth Annual National Leadership Conference (NLC) in Washington D.C. Whether you've found it difficult to find time to complete the three exams or just need an extra reinforcement of the material, this is your chance to get it done.

To help you reach that goal, we are offering a two-day Intensive Review Course on Monday, Feb. 18, and Tuesday, Feb. 19, and an opportunity to take the CGFM Examinations Feb. 20 – 21. The cost of the course is only \$249 for qualified participants, and it offers 18 CPE hours. **Special Bonus:** The CGFM Examinations are offered at no cost to course attendees.

This course is designed as a supplement to previous preparation for the CGFM Examinations, so this is a perfect opportunity for those individuals who have already attended GFM training courses or have been preparing by using the CGFM Study Guides. Enrollment is limited and popular exam time slots are reserved quickly, so don't delay.

ASSOCIATION OF GOVERNMENT ACCOUNTANTS

STATEMENT OF NET ASSETS

September 30, 2007

ASSETS

CURRENT ASSETS:

Cash	\$3,213.86
Savings	6,581.90
Accounts Receivable	.00
Deposit – Restaurants	.00
Prepaid Seminar Expenses	.00
TOTAL ASSETS	<u>\$9,795.76</u>

LIABILITIES AND NET ASSETS

Accounts Payable	<u>.00</u>
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NET ASSETS:

Hurricane Relief Fund	\$3,352.00
Membership Recruitment	100.00
Habitat Project Funds	243.47
Unrestricted net assets	<u>6,100.29</u>

TOTAL LIABILITIES

AND NET ASSETS	<u>\$9,795.76</u>
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Katrina Relief Fund (Details)

Donations Received	+\$10,661.50
Member Dues Rebate	4,638.50
Sept. Meeting Subsidy	360.00
Audio Conf. Subsidy	435.00
Oct. Meeting Subsidy	432.00
Nov. Meeting Subsidy	340.00
Feb. Meeting Subsidy	207.00
April Spring Seminar	875.00
National Office Donation	+325.00
Sept. Meeting Subsidy	347.00

Remaining Balance	\$3,352.00
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STATEMENT OF REVENUES, EXPENSES

For 3 months ended September 30, 2007

(November Statements not available at this time)

OPERATING REVENUES

Education/Training	\$.00
Business Meetings	784.50
50/50 Raffle	29.00
Membership Dues	380.00
Donations	.00
Interest Income	<u>24.26</u>
Total operating revenue	<u>\$1,217.76</u>

OPERATING EXPENSES

Education/Training	\$.00
Business Meetings	792.45
Speakers Gifts	.00
AGA PDC Raffle Basket	15.00
50/50 Raffle	.00
Postage/Supplies/Gifts	72.00
Bank Charges	.00
Scholarship Winner	.00
Donations	.00
Officer Awards	<u>.00</u>

Total operating expenses	<u>\$879.45</u>
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OPERATING INCOME (LOSS)	\$338.31
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NONOPERATING REVENUES (EXPENSES)	<u>.00</u>
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INCOME (LOSS) BEFORE CONTRIBUTIONS	338.31
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CAPITAL CONTRIBUTIONS	(10.00)
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CHANGE IN NET ASSETS	\$328.31
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NET ASSETS AT BEGINNING OF PERIOD	<u>\$5,771.98</u>
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NET ASSETS AT END OF PERIOD	<u><u>\$6,100.29</u></u>
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RECOGNITION POINTS
(Not available at this time)

Recognition Categories	Max Credits Per Category	Credits Through Oct. 2007
Communications	3,000	
Membership	3,000	
Community Service	2,000	
Awards	1,000	
Chapter Leadership, Planning and Participation	3,000	
Education & Professional Development	4,000	
Certification	4,000	
Total	20,000	



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